



# राजपत्र, हिमाचल प्रदेश

## (असाधारण)

हिमाचल प्रदेश राज्यशासन द्वारा प्रकाशित

शिमला, बुधवार, 18 सितम्बर, 1974/27 भाद्रपद, 1896

**GOVERNMENT OF HIMACHAL PRADESH**

**LOCAL SELF GOVERNMENT DEPARTMENT**

**NOTIFICATION**

*Simla-171002, the 22nd August, 1974*

**No. LSG-C (9)-1/74.**—In pursuance of the provisions of sections 60 and 61 read with sub-section (1) (a) of section 257 of the Himachal Pradesh Municipal Act, 1968 (Act No. 19 of 1968), it is hereby notified with the previous sanction of the Governor, Himachal Pradesh that the Notified Area Committee, Dehra Gopipur in Kangra district has imposed the rates of Octroi (without refunds) shown in

columns 3 & 4 of the Schedule appended hereto upon articles mentioned in column No. 2 therein, imported into the limits of the said Notified Area Committee but subject to the exemptions given in the list of exemptions.

The rates of octroi hereby imposed shall come into force with effect from 1st October, 1974.

## OCTROI SCHEDULE

### LIST OF EXEMPTION FROM OCTROI

#### (A) Articles belonging to Government :

1. Necessaries (not being articles of food and drink), equipment and clothing imported by officer in command of Troops or Air Force Unit for the use of their men and followers, and grain and green fodder imported for consumption by horses, mules or other animals maintained as part of their military equipage by any person in military or Air Force service; provided that such grain or fodder is certified by the Commanding Officer to be imported for *Bona fide* public purpose.

2. All road making material such as timber, stone, ballast, coaltar, steel, bitumen, sand, cement, shingle and bricks for soling coats and coal and other fuel used in steam road-roller or melting coaltar imported by the Government of India or by any local Government or by any Local Authority (including a Cantonment Authority) or by contractors for use on the roads maintained by the Public Works Department of Government or any local authority (including a Cantonment Authority) if accompanied by a certificate signed by a Gazetted Officer of the Government Department or by the President, Executive Officer or Secretary of the Local Authority concerned that such articles are required for road making only.

3. Arms of any sort imported by Government.

4. Articles imported by the Police Department in connection with criminal cases; provided that the articles are accompanied by a certificate signed by a Police Officer not below the rank of a Sub-Inspector.

5. Ammunition, military stores (not being articles of food or drink), equipments and articles of Police Uniforms and equipment of Police Radio Service; provided that such consignment is certified by the Officer Commanding in the case of Army Stores and by the Superintendent of Police in the case of Police Stores that the consignment is the property of the Government in the Defence/Police Department.

6. Articles imported for the purpose of Government Air Raid precaution measures; provided these are accompanied by a certificate from a Gazetted Officer of the Department.

7. Articles, stores and equipment used for health purposes belonging to Health Department of Government provided that each consignment is accompanied by a certificate from a Medical Officer of the Health Department that it belongs to Government.

*N.B.*—Equipment will not include articles like office furniture and stationery.

8. Foodgrains brought from abroad (from outside India) by Government for internal distribution; provided each consignment of such foodgrains is certified by a District Food Contoller that it is the property of the Government in the Civil Supplies Department.

9. Printed forms used in the offices of Government and local authorities; provided each such consignment is accompanied by a certificate from a responsible officer of the Government Department or the local authority concerned.

10. Printed forms and other election material like ballot boxes, ballot papers, locks, hammers, punches and badges etc. connected with Government elections to the State and Central Legislatures and elections to the local authorities; provided these are accompanied by certificates signed by a Gazetted Officer of the Department concerned to the effect that the forms are the property of the Government.

11. Supplies and services of the joint enterprise started by Government of India for the vaccination of children against tuberculosis; provided such consignments are accompanied by a certificate from a responsible officer of the joint enterprise that consignments in question are the property of the said enterprise.

12. All young plants for transplantation on road-sides, imported by the Public Works Department, Forest Department and Local Bodies, if accompanied by a certificate from a responsible officer of the Department concerned or the local authority that the plants are meant for transplantation of road-sides within municipal area concerned.

13. Government property accompanying Government servants on tour in connection with their official duties; provided it is certified to the satisfaction of the octroi staff on duty.

14. Exhibits, films, publicity, literature or other equipment (in use) imported for propaganda work or for instructional purposes belonging to any Department of the Central or State Government or to any semi-official concern like University, Red Cross Society, Municipality, District Board, Corporation subject to the production of a certificate from a responsible official of the Department or Institution or Agency concerned.

15. Railway stores and materials required for use on a Railway, whether in constructing, maintaining or working the same, and not removed outside the railway boundaries, but not including stores imported for purchase or consumption by railway employees or stores with which a railway co-operative store is stocked for sale to members.

16. All articles which are the property of Union Government except those which are liable to octroi duty prior to 1st April, 1973.

17. Chemicals such as Killoptera, gammaxena, smoke, killoptera and gammaxena dust imported by the Civil Supplies Department for disinfection of foodgrains, provided each consignment is accompanied by a certificate from a Gazetted Officer of the Department that such chemicals are the property of Government in the Civil Supplies Department.

18. In case where a Municipal Committee collects octroi for a Cantonment Authority as well as for itself, goods belonging to Government if accompanied by a certificate from a Gazetted Officer of the Department that the goods are the property of the Government and are intended for use only within the limits of the cantonment.

19. Goods belonging to Ambassadors, High Commissioners, Deputy High Commissioners and other personages holding diplomatic ranks with the Government of India.

20. Stores consisting of arms, ammunition, uniforms or cloth for uniforms intended for use by the National Cadet Corps; provided each consignment of such stores is certified by a responsible officer of the National Cadet Corps that the property belongs to the said institution.

21. Spraying and laboratory equipment, trucks and jeeps, D. D. T. and anti-malaria drugs received by the District Medical Officer of Health of all districts in Himachal Pradesh; provided it is certified by them that these supplies have been received from the Technical co-operation Administration through the Government of India under the National Malaria Control Programme.

22. Material imported by the Tube Well Divisions of Himachal Pradesh Government for use on Government Works; provided that each consignment is accompanied by a certificate signed by the Gazetted Officer of the Irrigation Department that it belongs to Government.

23. Personal, House-hold and professional effects of the personnel of the Technical Co-operative Mission certified by the Head of the Group of the Mission that it belongs to a member of the Mission.

24. Articles, stores and equipment (other than furniture and stationery) of the Local Bodies and the Government for being used in Government Hospitals, Dispensaries, Medical Colleges, Government Laboratories, Farms, Veterinary Hospitals, Government Live-stock Farm, all Clinics, *i. e.* T. B. Clinics, Dental Clinics and Primary Health Centres and Office of the Malaria Officer in the State, clinics attached to the Colleges of Veterinary Science and Animal Husbandry, rural and subsidized Ayurvedic, Unani, Civil dispensaries and are certified by any of the Officers to belong to a Local Body or Government and are required for use in any of the institutions specified above.

25. Material for distribution to local works in connection with the Uhl River Hydro-electric Project and certified by the Executive Engineer concerned of the State Electricity Board. to belong to Government to be required for the said purpose.

26. Undermentioned stores and articles and equipment of State Government in connection with a National Extension Community Development Blocks; provided each consignment is accompanied by a certificate signed by the Block Development Officer of the National Extension Service or the Community Development Blocks concerned, as the case may be, that it is the property of the Government and it is required for use in the said Block:—

- (1) Radios;
- (2) Agricultural tools and implements ;
- (3) Audio-Visual equipments, including projectors and generators ;
- (4) Medicines.
- (5) Sewing machines ;
- (6) Gramophone machines and records ;
- (7) Office furniture and stationery ;
- (8) Insecticides and pesticides ;
- (9) Dust gun powder, bucket, pump, plunger, duster, and pruning knife, turphali, secateur, food sprays ;
- (10) Equipment and supplies for veterinary hospitals ;
- (11) Equipment and clothing for civil dispensaries and health centres ;
- (12) Agriculture seeds and fertilizers ;
- (13) Jeep, station-wagons, trailers, motor parts, road graders, bull-dozers and their parts and road making equipment ;
- (14) Loud speaking equipment; and
- (15) Typewriters and duplicating machines.

27. Articles of records, furniture and other equipment of Government offices at the time of their shifting from one place to another.

28. Radio sets and accessories; provided each consignment is accompanied by a certificate signed by the District Public Relations Officer concerned to the effect that these radio-sets and accessories are meant for distribution in the rural areas under the Community Listening Scheme.

29. Stores of the Irrigation Department to execute Government Works relating to Flood Drainage Schemes; provided each consignment is accompanied by the certificate from a Gazetted Officer of the department to the effect that these stores are for use on the said works only.

30. Cement, timber and Iron of Government Departments will be excluded from the imposition of Octroi.

### (B) Miscellaneous Articles.

1. *Bona fide* personal and house-hold belongings of persons coming to take up their residence in the Municipality and *bona fide* personal luggage of travellers.

2. Chemicals used as fertilizers, such as sodium nitrate etc., imported for agricultural purposes and certified as such by a officer of the Agriculture Department.

3. Gold or silver, bullion and coin.

4. Printed books (including news paper).

5. Stamps, stamp papers and petition papers.

6. Head loads of fuel, grass and brushwood.

7. Goods imported by rail and re-booked or exported with out delivery having been taken or without being removed from the railway premise

8. Salt.

9. Hand spun yarn.

10. Examination answer books.

11. Goods prepared by, and belonging to, the Industrial Homes for refugees approved by the Rehabilitation Department; provided that consignments are accompanied with certificate signed by the President/Secretary or the Organising Secretary of such Industrial Home.

12. Goods belonging to the World Health Organisation and personal effects of the personnel employed by it; provided that such consignments are accompanied by a certificate from a responsible officer attached to them under the Organisation that consignments in question are the property of the said Organisation or form a part of the personal effects of any member of the Organisation.

13. Articles imported by rail from the limits of the Municipality and re-imported by rail without delivery having been taken on the production of sufficient proof by the sender or in the case of Government Department after delivery has been taken, but returned to the sender if a certificate to this effect produced from a competent authority in the department.

14. Articles of dowery accompanying the bride.

15. Articles imported in connection with the mourning ceremony.

16. Stores imported by Indian Red Cross Society, St. John Ambulance or by any Registered Charitable Institution.

17. Sweets, other edibles and Bhaji for immediate personal use not exceeding five kilos in weight per person.

18. Earth and Chichhra leaves and leaves of Sal, Dhak and Taru.

19. Any other articles considered necessary by the Municipality taking into consideration local condition and approved by the Government.

20. Gift commodities, supplies and equipment in parcels or otherwise bearing the mark "care" when imported by or on behalf of Co-operative for American Remittance to Europe Inc; for its official use. The importer shall satisfy the municipal authorities that the contents of parcels are purely for the Official use of the Co-operative and these are not meant for sale at any stage.

21. Gift commodities like foodgrains, food-stuffs including ink-powder, processed foodstuff, multipurpose foods, drugs and medicines, multi-vitamin tablets, hospital equipment and supplies, agricultural implements and such other supplies received from foreign countries as would be acceptable to the Government of India for free distribution by relief organisations, approved by the Union or the State Government; provided that the organisation concerned satisfied the municipal authority that the consignment in question contains gift commodities meant for free distribution.

22. Chaff cutters, cane crushers and rollers thereof and Karahas (Pans) which are used as agricultural implements; provided that each consignment is accompanied by a certificate signed by any of the undermentioned officers of the State Agricultural Department that these are used for agricultural purposes:—

- (1) The Deputy Director of Agriculture.
- (2) The District Agriculture Officer.
- (3) The Agricultural Engineer (Boring).

*Note.*—The term "agricultural" means implements which are used for cultivation fields, irrigation, crushing, sowing, boring, chaffing, harvesting thrashing spraying and dusting of crops.

23. Goods belonging to the National Small Industries Corporation limited, New Delhi, when sold through their sale-vans; provided that a certificate signed by the Development Officer, of the National Small Industries Corporation Limited, New Delhi is furnished to the effect that the goods belonging to said Corporation and are intended to be sold on "no profit basis".

24. Jewellery of all kinds made of gold, silver, precious stones, or imitation.

25. (i) Charkhas of all types, e. g., Traditional Charkha, Box Charkha and Amber Charkha.

(ii) Spare parts of the various types of Charkhas including carding implements, silver making attachment and flute rollers, etc.

(iii) Handloom used for the production of hand-spun, hand woven cloth.

26. Chaff-cutters and their parts, cane crushers and their parts, Karahas (juice boiling pans), and other agricultural implements viz. harrow, cultivators, drags, levelers, plant protection equipments, planters, harvesting machines and implements, diggers (potato diggers, ground nut diggers, etc.), thrashing machines, weeders, manure spreaders and screener grain cleaners and graders, water lifts, viz. persian wheels and other agricultural implements and machines.

27. Under mentioned goods of institutions which is a branch or an organisation certified by the Khadi and Village Industries Commission :—

- (1) Flags, bags, hosiery, shirts and other articles made of such cloth or fabrics or yarn ;
- (2) Charkhas, Dhunkies and other accessories used in Khadi Industry;

- (3) Cotton (ruï and kapas); and
- (4) Dye-stuffs used in dying and printing Khadi.
28. Sugarcane for sale to Sugar factories situated outside the municipal limits.
29. Sheera (date palm juice), palm fur and palm sugar.
30. Circus goods including animals etc.; provided a certificate is produced by the Manager of the circus to the effect that the goods etc. are the property of the circus.
31. Canecrushers belonging to the Nahan Foundry (P) Ltd., when accompanied by a certificate signed by the General Manager of the said Foundry to the effect that the consignment belongs to the said Foundry.
32. Personal effect of the rulers of the conventing States.
33. Material, equipment etc., in connection with the exhibition organised by the Khadi Ashram; provided a certificate is produced from the Manager of Khadi Exhibition to the effect that such material is imported for exhibition only.
34. Pumping sets including electrically operated ones.
35. All building material for construction of a Harijan colony; provided that it is certified by the District Welfare Officer that the material imported shall be used entirely for the construction of the colony.
36. Bee-Keeping equipment belonging to all-India Khadi and Village Industries Board, imported into the limits of any municipality in Kangra and other districts of Himachal Pradesh.
37. Juice boiling Pans (Karahas) and cane-crushers, accessories belonging to the Nahan Foundry (P) Nahan; provided a certificate signed by the General Manager of the said Foundry is produced to the effect that the goods belong to the said Foundry.
38. Left and only left shoe of the pair marked "sample" inside and outside the sole thereof in bold letters.
39. Gas cylinders.
40. Niyara including ghuthali, kach and sodh imported by niyarias.

## SCHEDULE

Sl. No.	Description of articles	Rates	
		Per 100 kilogram (one quintal)	Ad valorem
1	2	3	4

### CLASS I

#### ARTICLES OF FOOD AND DRINK FOR MEN AND ANIMALS

1.	Wheat, gram, maize rice, paddy, jowar, bajra and dals (pulses), their flour including seal dharaou, except suji, maida, rawa and nishasta	0.25	—
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1	2	3	4
2.	Suji, maida, rawa and nishasta and parched grains including those coated with gur, sugar, and shakkar ..	1.00	—
3.	Refined sugar, <i>i. e.</i> white or crystalized sugar, icing sugar, candy, sugar loaf (misri) sugar in tins, cans, bottles, boxes, including cubes, shakar, minja, talauncha, mollases and desi sugar ..	2.00	—
4.	Sugar not otherwise specified including gur, sheera and sugarcane juice, rab ..	0.50	—
5.	Eggs, game birds, bacom, ham, fresh fish, meat and poultry not bottled or canned ..	8.00	—
6.	Tea of all kinds including dust, and tea stalks and leaves of green tea ..	4.00	—
7.	Ice ..	4.00	—
8.	Ghee and butter including khoa and cream (fresh or tinned) ..	5.25	—
9.	Hdrogenated oil used as substitute of ghee ..	5.25	—
10.	Vegetable oils and linseed oils ..	2.00	—
11.	Fresh milk, skimmed or un-skimmed ..	0.50	—
12.	Betel leaves ..	10.00	—
13.	Confectionary, sweetmeats, biscuits, coffee, tinned milk, milk-powder, (canned, bottled or otherwise) jams (canned or bottled), pickels, preserved fruits, honey, macroni and such groceries (including flour rice), oilman's stores and preparations of food and drink as are not otherwise scheduled. ..	10.50	—
14.	Articles of light refreshment like aerated water (including coca cola and vimto) ..	—	0.03 Per rupee.
15.	All sweets prepared from gur ..	3.50	—
16.	Desi achar and desi murabba ..	2.00	—
17.	Bread (double roti) ..	2.50	—
18.	Potatoes, sweet potatoes (for table use or of seeds) green ginger, garlic, singhara, arbi, kachaloo, halwa kaddu, petha, dried onions, galgal, green amla, lasuras, sour lime, peas, dheou, delas, unripe and ripe mangoes, other fresh vegetables and fach fruits, not specified elsewhere, but including water-melon, kharbuza, tomatoo, naspati, amrood, aroo and ber ..	1.50	—
19.	Sugarcane, turnip, radish, cucumber (kheera), kakri, tar and carrot (gajjar) ..	1.50	—
20.	All kinds of dried fruits and dried vegetables (not scheduled elsewhere) including mushrooms (kumb, dhingries and guchhies) and all kinds of nuts and their kernels, except those specified elsewhere in the schedule ..	2.50	—
21.	Pistachionuts or pista kernels of almonds and Akhrot-ki-giri including charmaghaz ..	6.00	—
22.	Groundnuts or mongphali (with or without shell), pod and peas (with shell) ..	1.00	—
23.	Paper, barri, sevinyan, starch and phulbari ..	3.00	—
24.	Articles of grocery (Karyana) not specified else-		



1	2	3	4
	where and soap chips	.. 3.00	—
25.	Seeds of vegetables, fruits, flowers, ornamental shrubs, trees, domnut seed, seedlings and saplings of vegetables, fruits, flowers, ornamental shrubs and trees	.. 2.00	—
26.	Cotton seeds, oil seeds and fodder seeds and seeds of green manuring crops like sanhemp	.. 0.30	—
27.	Oil cakes.	.. 0.30	—
28.	Bhusa, bran (chokar) fodder including green fodder (exception head-loads)	.. 0.20	—

#### CLASS II

#### TOBACCO, ALCOHOLIC LIQUORS AND OTHER INTOXICANTS

29.	Tobacco manufactured including tobacco leaves and ropes	.. 2.00	—
30.	(a) Cigarettes and cigars	.. 25.00	—
	(b) Biri	.. 12.00	—
31.	Zarda, snuff, scented tobacco	—	0.03
			Per rupee.
32.	All kinds of foreign and country liquor	—	0.03
			Per rupee.
33.	All other intoxicating drugs not specified above.	3.00	—

#### CLASS III

#### ANIMALS FOR SALE AND CONSUMPTION

34.	Sheep, goats, and other quadrupeds not specified elsewhere	.. 0.50	Per	tail.
35.	Horned cattle, camels, horses, mules and donkeys	.. 1.00	Per	tail.

#### CLASS IV

#### COMMERCIAL HEAVY CHEMICALS, CHEMICALS, MEDICINES, DRUGS, SPICES, GUMS AND INCENSES

36.	Heavy commercial chemicals like sulphur, refined soda caustic, soda potash, papthalene balls, acids, bleaching powder, carbonate, including potassium and sodium carbonate, bicarbonate of amonia, calcium, zinc, magnesium chloride and soda silicate, disinfectants like phenyle, cresol, liquid cholrine, soda ash or washing soda (Dhobi soda) etc. Coper sulphate crude saltpetra, crude sulphur, sulphur ores, rubber chemicals and other ores of chemicals not specified elsewhere	.. 0.50	—
37.	All kinds of chemicals (Amonia, carbonic and gas,		

1	2	3	4
	nitrogen and hydrogen), allopathic and homeopathic medicines and drugs, including essences, tinctures and other medicinal preparations not otherwise specified ..	10.00	—
38.	Unani and Ayurvedic medicines and drugs not otherwise specified including harmal, dhup, agarbati, loban and similar herbs, roots, leaves, flowers and seeds used as incense ..	2.00	—
39.	Oxygen gas and dissolved acetylene ..	0.03 Paise per rupees.	—
40.	All kinds of spices including anardana, imli haldi, khaskas ..	3.00	—
41.	All kinds of gums.	3.00	—

## CLASS V

## TEXTILES AND MANUFACTURED ARTICLES OF DRESS

42.	Kapas (raw cotton), ginned cotton, raw wool and animal hair, wool-tops carded and finished wool.	0.40	—
43.	Cotton and woolen yarn upto 2 ply or thread whether twisted or otherwise, silk yarn or thread and chamki, mercerized cotton yarn ..	3.00	—
44.	Knitting wool more than 2 ply ..	10.00	—
45.	Silk and artificial silk piece goods, velvet and woolen piece goods, cotton and linen; piece goods including Niwar ..	6.00	—
46.	Haberdashery, drapery, hosiery including furs, boot, laces, hats, carpets, blankets and ready-made clothes except those specified elsewhere..	8.00	—
47.	Munj loose, jute, coir, patha, dib and other fibres and articles made thereof including cotton waste, guny bags, hessian cloth and articles made thereof except those mentioned against No. 90..	0.50	—
48.	Canvas, tents, tarpaulin, book-binding cloth, tracing cloth, tonga and motorhead cloth ..	6.00	—
49.	Condemned and old clothes of line cotton or wool, blankets, tarpaulin, ground sheets, durries, tents, chholdaries, canvas, bags, boots, saddlery and similar condemned military equipment not in good condition and leather scrap ..	2.00	—
50.	Gold and silver lace, wire threead, gota, kanari, Klamia, Simla, Sitara (imitation or real), Kalabton, Kaitun ..	20.00	—

1	2	3	4
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CLASS VI

ARTICLES OF GENERAL MERCHANDISE, TOILETS, PERFUMERY  
LIGHTING AND WASHING

51. Articles of toilets including life-buoy soap, perfect medicated soap and nahan soap and perfumery ..	8.00	—
52. Articles of general merchandise ..	8.00	—
53. Articles of lighting and heating (except electrical goods) and their accessories including lamps, stoves, candles and wax ..	4.00	—
54. Matches ..	4.00	—
55. Sajji, soap nuts, retha, kishta and soap stone ..	0.50	—
56. Other washing soap including monkey brand soap, sunlight soap, Vim and lux flakes, alum, saltpetra refined, potash, epsom salts, sodium bicarbonate and other saline substances used in washing clothes, floors, and utensils and Surf ..	2.00	—
57. Carbide of calcium. ..	2.00	—

CLASS VII

SCIENTIFIC APPARATUS, INSTRUMENTS OF MUSIC AND  
AMUSEMENT

58. All kinds of apparatus, instruments of music and amusement ..	20.00	—
59. Cinematographic films ..	20.00	—
60. All kinds of scientific, mathematical optical, surgical and dentistry instruments and equipment including telephonic, telegraphic and televisual apparatus and goods ..	—	0.03 per rupee.
61. Watches, watch glasses, watch chains and spare parts thereof including clocks and their parts..	—	0.03 per rupee.
62. All musical instruments including radio sets and their spare parts ..	—	0.03 per rupee.

CLASS VIII

ELECTRICAL GOODS

63. All kinds of electrical goods not specified elsewhere in the schedule such as refrigerators, electric fans, heaters and irons including their spare parts, wire plug, bulb, switch, meter, holder, shade, cables, both insulated or otherwise, earthen and porcelain insulators, alternators, rotary convertors, control gears and their parts ..	8.00	—
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1	2	3	4
64.	Electric casing and capping including blocks and gutties ..	1.00	—
CLASS IX			
SPORTS, GAMES AND TOYS			
Articles used for sports and games both outdoor			
65.	and indoor and toys of all kinds ..	8.00	—
66.	Clay toys, coloured and unpolished ..	8.00	—
CLASS X			
STATIONERY AND PAPER			
67.	All kind of stationery such as ink, pen, fountain pen, rubber, erasure, bottlegum, pin, tag, laces, punch, clip, file board, flying cover, nib, lead for pencil, pencil, note paper, envelop, rubber and steel stamp, stampstand, ink-pot, blotting paper, slate, takhti, copy book, note book, diary register, bahis, forms, except these exempted, typewriters, duplicating machines, accessories and spare parts thereof and all kinds of blank papers ..	4.00	—
68.	Waste paper, paste, mill board, straw board and card-board packings.	2.00	—
CLASS XI			
LEATHER, RUBBER, CANVAS AND ARTICLES MADE THEREOF			
69.	Raw hides, skins, flashings, natural bones and natural guts ..	1.50	—
70.	Dressed hides and manufactured leather ..	4.00	—
71.	Saddlery, boots, shoes, leather clothes and other articles made of leather, furcork and skins of animals fit for use. ..		
72.	Saddlery, boots, shoes, leather clothes and other articles made of leather, furcork and skins of animals fit for use as mats and rugs, all kinds of articles made of rubber including tyres and tubes used in vehicles ..	7.00	—
73.	Raw rubber ..	2.00	—
74.	Old and un-serviceable rubber goods and scrap ..	2.00	—
75.	Rubber solution ..	4.00	—
CLASS XII			
METALS AND ARTICLES MADE OF METAL EXCEPT ARTICLES UNDER CLASS XI			
76.	Iron, iron sheets, galvanised iron sheets, bars, pipes including G. I. pipes, girders, rails, round		

1	2	3	4
	iron angles and tees, iron scrap, iron slag, iron dust and metallic ores, not otherwise specified ..	1.00	—
77.	Sheets, bars of all other metals, like brass, copper, bronze, zinc, lead, tin and German silver ..	3.00	—
78.	Scraps of all metals other than of iron including broken utensils, wires and wire ropes ..	2.00	—
79.	Articles made of iron, galvanised iron, hose-pipes, pots and pans, bath tubs, buckets, trunks, suit cases, etc. ...	2.50	—
80.	Articles and utensils made of other metals exclusively or of alloys including Moradabadi and aluminium wares, German silver wares and Pan wares, iron locks ..	5.00	—

### CLASS XIII

#### MACHINERY

81.	All kinds of machinery including agricultural industrial and other kind of machinery not specified elsewhere and their spare parts ..	2.00	—
82.	<i>Vehicles—</i>		
	(a) new tractors ..	25.00	—
		per vehicle.	
	(b) new motor cars, lorries and trucks ..	25.00	—
		per vehicle.	
	(c) new motor cycle without side car ..	10.00	—
		per vehicle.	
	(d) new motor cycle with side car ..	10.00	—
		per vehicle.	
	(e) new cycles, new tri-cycles, new perambulators, rickshaws and spareparts of all vehicles ..	10.00	—
	(f) new tonga, new gadda, new thela ..	5.00	—
		per vehicle.	
	(g) new hand cart ..	3.00	—
	(h) spare parts of gaddas, thelas, etc. like wheels and other accessories ..	0.50	—
83.	Tools and other accessories of all kinds like hammers, sand-files, screws, phana, saws, iron nuts, pipes, sand paper, rivets, washers, pliers, wrench, nails etc. ..	2.00	—

### CLASS XIV

#### MINERAL AND LUBRICATING OILS

84.	Petrol, power alcohol, kerosene oil, powerine ..	0.50	—
		per 100 litres.	

1	2	3	4
85. (a) Lubricating oils	...	2.00	—
		per 100 litres.	
(b) Diesel oil, crude oil, fuel oils	..	0.90	—
		per 100 litres.	
(c) Grease and vesseline	..	6.00	—
		per 100 litres.	
(d) All other mineral oils not specified above	..	0.90	—
		per 100 litres.	

## CLASS XV

ARTICLES USED FOR CONSTRUCTION OF BUILDING,  
BUILDING FITTINGS AND FURNITURE*A—Masonry work and equipment*

86. Sun-dried bricks	..	0.20	—
		per thousand.	
87. Burnt bricks and fire bricks	..	2.00	—
		per thousand	
88. Garilime and earth, multani mitti or gachni, chalk, ground stone for cement, plaster of paris and articles made thereof, stone not otherwise separately scheduled, cement tiles, white lime, italit and glazed erthenwares, hume-pipes, stone not otherwise scheduled, fresh or salt water shells, modelling clay and punic stone including crucibles, emery powder, emery wheels and all kinds of asbestos sheets and packing, broken glass, fire clay, china clay, quartz stone, relspar stone and gypsum cement, Hirmagi and Ramraj		0.50	—
89. Kharia mitti, coke, cinder (Kali-Keri) Lime-nobule (Kankar) including limestone and Bajri, earthen pinjras, river sand, burnt earth (Lal Keri) and Surkhi (brick dust) including ores, minerals, white and red sand, rough stone, including rough mill stone, brick blast (Rori) Chilms, Kanalties and all kinds of unglazed country earthen wares, Nilab.	..	0.10	—
90. Glazed tiles for walls and floors	..	3.00	—
		per thousand.	
91. Marble and articles made thereof, marble chips and marble dust, sanitary fittings whether made of stone, ware, porcelain, metal, bricks, tarfelt etc.	..	3.00	—

*B—Wooden material and equipment*

92. Wooden sleepers, logs, wooden planks, timber including bamboos, Lathies, Tallies, Sirkies, condemned railway sleepers and Sarkandas	..	0.50	—
93. Plywood sheets, window panes, glass sheets of			

1	2	3	4
	all kinds, chicks for doors and windows and other manufactured articles of wood not otherwise specified ..	2.00	—
94.	Superior furniture like table, chair, side rack, table rack, shoe rack, book-shelf, sofa-sets, tea-poy, almirah, hat-rack, palang, gauze almirah, wooden tray, wooden box, drawer, cradle, dressing table, curtain hanger, coat hanger, picture frame, frame wood etc. ..	5.00	—
95.	Ordinary furniture like Charpai, Takhatposh, desk bench, black-boar, stools, wooden articles of kitchen, equipment, all kinds of furniture made wholly of cane, or other such material like pathas, rope, munj, matting etc. ..	5.00	—
96.	Cane imported as raw materials, khas, belting, wooden packing cases, baskets. ..	0.50	—
<i>C—Paints and Varnishes</i>			
97.	Varnishes, paints, turpentine, mineral turpentine, glue polish, dry colours, other material used in distempering and polishing except those scheduled elsewhere and methyated spirit ..	5.00	—
98.	Rosin and Resin ..	1.00	—
CLASS XVI			
FUEL			
99.	Fuel wood, cow-dung (Upla), saw-dust, charcoal, soft coke and its dust, steam coal and its dust hard coke, slack coal and brush wood ..	0.20	—
CLASS XVII			
MISCELLANEOUS			
100.	Dyes, colours including natural indigo, Majith Maju, Hirakasis, lac, shoe polish and sealing wax. ..	4.00	—
101.	Kakar Bark ..	0.25	—
102.	Empty bottles, jars, other than glassware, tins drums, barrels etc. ..	1.00	—
103.	Cutlery ..	15.00	—
104.	Crockery, glassware and glass jars ..	8.00	—
105.	Desi glass, bangles, enamel, ware and feeding bottles for infants ..	5.00	—
106.	Mica. ..	3.00	—
107.	Rags ...	1.00	—
108.	Coaltar not otherwise specified ..	1.00	—



1	2	3	4
109.	Fire arms, arms, amunition, gun powder, blasting powder and fire works ..	8.00	—
110.	All other articles not otherwise exempted and not chargeable under any other item ..	8.00	—

By order,  
P. K. MATTOO,  
Secretary.